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### Methods of Teaching Accounting Subjects in the Context of Digital Transformation

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#### Abstract

Digital transformation in education is one of the focus points of the National Digital Transformation program. In the face of the strong development of the digital economy, the requirements for training institutions, including the University of Labor and Social Affairs in general and the Faculty of Accounting in particular, must be changed and updated to adapt to the needs of the market. The article presents the impacts of digital transformation on teaching methods of accounting subjects at the Faculty of Accounting, University of Labor and Social Affairs. Therefore, the article proposes several key solutions to improve the quality of teaching accounting subjects in order

to meet the needs of accounting human resources in the context of digital transformation. The article researches theory and objectively observes reality, thereby offering a number of proposals to help Vietnamese universities have clearer directions in the process of innovating content and teaching methods majoring in Accounting. The research results show that Accounting majors at Faculty are implementing active teaching methods to help students learn actively through experiential learning. The teaching methods selected for each module are always aimed at ensuring that learners are able to access teaching and learning methods in a systematic, inherited, and developed manner.

**Keywords:** Digital Conversion, Education, Teaching, Accountant, Method

#### 1. Introduction

Digital transformation is an associated concept, even the driving force of the 4.0 industrial revolutions. Digital transformation is the process of changing a business using digital technology <sup>[1]</sup>. Digital transformation is a process of improving an object by triggering significant changes in its properties, based on the combination of information, electronics, communication technology, and online connectivity <sup>[2]</sup>. Digital science in the field of education has gone beyond technical changes, having a profound impact on curricula, organizational issues, and educational structures at universities. Digital education tools shape new roles for instructors and students, creating more interactive, simulation, and engaging methods in higher education <sup>[3]</sup>. In the digital era, the trend of replacing traditional documents, books, and printed copies with online digital resources is going strong; At the same time, the methods of organizing and exchanging documents, knowledge, and practices are also gradually shifting to digital resources and online interaction. Traditional face-to-face interactions between lecturers and students are gradually decreasing, while online forms of teaching and learning increasingly dominate thanks to the advantages of time and convenience. Online reviews, tests, and exams are also being digitized but more slowly because they depend on teaching and learning materials that are still in the process of digitization <sup>[4]</sup>. Digital transformation also occurs with administrative activities and higher education support services. Digital transformation in governance architecture will form the foundation of a more flexible and flexible higher education governance structure, allowing universities to quickly adapt to new technology and digital infrastructure. Administrative processes such as course registration, exam registration, honoring typical students, class schedules, document downloads, student data management, etc. are increasingly digitized in the trend of online administration and response. practical needs of students <sup>[5]</sup>.

Digital transformation in education is one of the key points in the National Digital Transformation program. Facing the strong development of the digital economy, training institutions are required to change and update to adapt to market needs, including the Faculty of Accounting, Lao University. Dynamics-Society is no exception. The goal of the University of Labor and Social Affairs in general and the Faculty of Accounting in particular is to train bachelors in accounting with basic knowledge of natural sciences, social sciences, politics, and law. The law; have comprehensive theoretical knowledge of economics, management, and finance; Master the foundational knowledge, practical and in-depth knowledge of accounting; Able to

organize and implement accounting system activities in all types of businesses, public management units, and financial institutions; have the ability to participate in the corporate governance decision-making process; Ability to think critically, analyze and synthesize accounting information; Able to manage and solve practical problems that arise related to accounting activities; have political qualities, good health, creative spirit and responsibility towards oneself and the social community; have communication skills and behavior appropriate to the working environment; Have a sense of respect for professional ethics and have the ability to develop your career in the context of global economic integration. This is an extremely necessary issue for the development requirements and tasks of the School with the goal of meeting the training of human resources with specialized knowledge in Accounting, Finance, Banking. According to society's requirements in the current period. In addition, advances in digital transformation have had a strong impact on the development of all fields, including the accounting field, requiring the training of accounting human resources to also change accordingly. Therefore, enormous challenges arise for educational institutions to ensure the quality of human resources in the Accounting industry to meet the development requirements of the times, in the context of past and present digital transformation. Will participate in all fields and professions.

Digital transformation has been bringing many favorable conditions for lecturers at schools in general and accounting schools in particular, especially in the field of innovating modern teaching methods. Diverse sources of teaching materials thanks to the advancement of the internet connection system and huge data help lecturers access many domestic and foreign documents, serving well in building lessons. Lecturers can deeply learn about teaching issues with many different cognitive directions, enriching their perspectives on the subject, and helping lecturers become more confident in teaching. Lecturers can use modern teaching methods, media, and techniques in their teaching activities. With many modern teaching software, lecturers have many choices for technical means suitable for teaching. Besides the positive impacts, digital transformation is actually creating many challenges and demands that require lecturers to put more effort into their teaching work: First, many teaching support tools require lecturers to regularly update modern teaching methods to avoid boredom. in the teaching and learning process. Many support tools can be applied to the teaching and research process. However, not everyone understands these tools and can use them in practice. Furthermore, technology becomes more modern every day, so many lecturers may not be able to keep up and find it difficult to apply it in teaching, leading to reduced teaching effectiveness. Second, the number of lectures taught by lecturers may be reduced, replaced by the emergence of online learning to shorten the study time and end of the module. Currently, there are many technology software to help university lecturers teach from the Internet. Instead of students having to go to class, they can now study at home from lecturers' websites, lecture clips, and documents; Thanks to that, students complete their studies better. Furthermore, unlike "traditional" classes, online classes can be applied to classes with a large number of students participating in learning. Therefore, the number of teaching periods for lecturers will be reduced, and the requirements for the standard number of lectures for

lecturers also need to be adjusted appropriately.

## 2. Literature Review

**Teaching Method** (also known as teaching method, education, or pedagogy) is the way of using educational resources such as lecturers, classrooms, learning tools, and physical facilities to educate learners. Teaching and learning methods are a category of educational science. Innovating teaching methods needs to be based on scientific foundations and educational practice. In practice, it is necessary to start from specific circumstances to determine and apply appropriate directions and measures.

Teaching and learning methods are the forms and methods of lecturers and students to achieve defined teaching goals, consistent with specific content and teaching conditions.

**Traditional Teaching Methods:** These are familiar teaching methods that have been passed down for a long time and have been preserved and maintained for many generations. This teaching method takes the teacher's activity as the center, the process of transferring information from the teacher to the student. The lecturer is the one who presents and lectures, the students are the ones who listen, remember, take notes, and think. With traditional teaching methods, the lecturer is the subject, the focus, the student is the object, the trajectory. Due to the academic characteristics of knowledge, the content of lessons taught using the traditional method is systematic and highly logical.

Based on the purpose of teaching, teaching media, and teaching methods are divided into 4 groups:

- + The group of verbal methods includes presentation, conversation, and use of textbooks and reference materials.
- + Visual methods group includes observation method and experimental performance method.
- + Practical group includes review, practice, and laboratory working methods.
- + Group of testing methods, assessing knowledge, skills, and techniques in students, including oral tests, written tests, and practical tests.

**Modern Teaching Methods:** Appeared in Western countries (in the US, in France) since the early twentieth century and have been strongly developed since the second half of the century, having a profound influence on countries around the world. It is a way of teaching that promotes learners' positivity and initiative. Therefore, this method is often called an active teaching method. In this method, the lecturer plays the role of guide, suggestion, and organizer, helping students find and discover new knowledge by themselves in the form of debates and group seminars. The lecturer has the role of referee and advisor to control the teaching process. The lecturer is the one who raises the situation, stimulates interest, thinks, and judges opposing opinions of students; From there, systematizes the issues, summarizes the lectures, and deepens the knowledge that needs to be mastered.

- + Some teaching methods help students learn actively (Active Learning)

**Brainstorming:** This method is defined as a way to apply each person's experience and initiative in the minimum time depending on the given problem to get the maximum of the best data. Brainstorming is a method that helps students generate many ideas and assumptions about a certain problem in a short time, including many creative ideas. To

implement this method, the lecturer needs to provide a system of information as a premise for the discussion.

**Think-pair-share:** This method is done by having students read documents or think about a topic together, and then students sit next to each other. Each other can discuss each other's opinions and experiences for a certain period of time (about a few minutes), and then share with the whole class<sup>[6]</sup>. This method has the advantage that it is very easy to implement in any classroom structure, everyone can participate in sharing their opinions, creating confidence for learners to dare to speak out their thoughts, helps students focus on the topic they are studying, know what they are learning and how much they understand the problem, and even raise new problems for the lesson.

**Problem-based learning:** The goal of problem-based learning (defined as the in-depth study of a learning topic) is to learn more about a topic, not just find the correct answers to the questions given by the teacher. In the problem-based learning method, students both grasp new knowledge and the method of acquiring that knowledge, develop proactive and creative thinking, and are prepared with the ability to adapt to life. Society, promptly detect and appropriately resolve arising problems<sup>[7]</sup>.

**Group-based learning:** The class is divided into small groups of 5 to 7 people. Depending on the purpose and requirements of the learning problem, groups are divided randomly or intentionally, maintained stable or changed in each part of the subject, and assigned the same task or different tasks. Together. When working in groups, members must work according to the rules set by the instructor or by the group itself. All members must work proactively and cannot rely on a few more knowledgeable and active people. Group members help each other understand the issues raised in a competitive atmosphere with other groups. When a group gives a presentation, the remaining groups must ask critical questions or questions to clarify the issue. The group activity method helps group members share their own concerns and experiences, and build new awareness together. By saying what is on their mind, each person can clearly identify their level of knowledge about the topic and see what they need to learn more. Lessons become a process of mutual learning rather than passive reception from the instructor.

**Role-playing:** Role-playing is a method of organizing students to practice certain behaviors in a hypothetical situation. The role-playing method has its advantages: students are trained to practice behavioral skills and express attitudes in a safe environment before practicing in real life; create interest and attention for students; create conditions that give rise to student creativity, encourage changes in students' attitudes and behaviors according to ethical and socio-political behavioral standards, the impact and effectiveness of which can be immediately seen. Words or

deeds of the roles<sup>[8]</sup>.

+ Some teaching methods that help with experiential learning: Experiential learning is defined as the learning process of students going through realistic, hands-on, and operational simulations. Highly applicable, research situations, from which students summarize their own experiences, clarifying the theories learned<sup>[9]</sup>.

**Simulations:** Simulation, often used in scientific research, is the process of developing a model and then simulating an object to be studied. Instead of having to research a specific object, which is often impossible or very costly, we build models of that object in the laboratory and conduct research on that object based on the model. This visualization.

**Case studies:** The main component of this new training method is based on real-life situations of both students and instructors. The variety of situations presented not only encourages learners to develop their initiative and creativity but also brings comfort and mental refreshment when attending class. This factor allows learners to absorb lecture content more easily and deeply, and remember longer than traditional teaching methods<sup>[10]</sup>.

**Service-learning:** Community service learning has been around since the 1960s in the US<sup>[11]</sup>. Service-learning (SL) is a teaching and learning method through which learners apply the knowledge learned in the classroom to real-life conditions, and at the same time, the results of the learning process meet the needs of the community and used by the community.

Innovating teaching methods is to improve the ineffective working forms and methods of teachers and learners, to use more effective forms and methods to improve the quality of teaching and promote self-esteem. Capacity and creativity promote learners' abilities.

### 3. Research method

In this study, the author researches theory, observes objective reality, and then makes a number of proposals to help Vietnamese universities have clearer directions in the process of innovating content and methods. Teaching methods for specialized subjects in Accounting.

### 4. Results

The Faculty of Accounting of the University of Labor and Social Affairs has developed a training program in Accounting to train Bachelors of Accounting, with political and ethical qualities, with enough background and in-depth knowledge and skills. software, professional skills, professional behavior, foreign language, and information technology qualifications to be able to hold professional positions in organizations and units after graduation. This requires innovating teaching methods to meet the goals, mission, vision, and core values that the School has built as follows:

**Table 1:** Mission, vision, and core values of the University of Labor and Social Affairs & the Faculty of Accounting

	<b>University of Labor and Social Affairs</b>	<b>Faculty of Accounting</b>
<b>Mission</b>	University of Labor and Social Affairs is the only public higher education institution of the Labor, War Invalids, and Social Affairs sector in training highly qualified human resources in an application-oriented manner with strengths in Management majors. Human Resources, Social Work, Insurance, Accounting, and Business Administration; is a center for scientific research, technology transfer, and international cooperation in the fields of economics, labor, and society to meet the development requirements of the Industry, the country, and international integration.	The Faculty of Accounting has the mission of training and providing high-quality human resources, training products, scientific research, and knowledge transfer in the fields of accounting, auditing, banking, and finance; Effectively contribute to the development and deep integration of the Labor - Invalids and Social Affairs sector and the country.
<b>Vision</b>	By 2030, the University of Labor and Social Affairs will become the leading university in Vietnam in training highly qualified human resources in the field of labor and social affairs with proficient and dynamic professional practice skills, creativity in work, standard professional ethics; become a prestigious center of scientific research, technology transfer, and international cooperation in the ASEAN region	The Faculty of Accounting is one of the leading faculties of the University of Labor and Social Affairs, providing training, research, and high-quality human resources in the fields of accounting, auditing, and banking and finance. By 2030, the Faculty of Accounting strives to be on the list of the 10 most prestigious and best training institutions in accounting, auditing, banking, and finance in Vietnam.
<b>Core value</b>	<ul style="list-style-type: none"> <li>▪ Professional</li> <li>▪ Creativity</li> <li>▪ Integration</li> </ul>	<p><b>Professional:</b> Research, teaching, and professional learning.</p> <p><b>Creativity:</b> Dynamic learning and working style, quick adaptation</p> <p><b>Integration:</b> Integration is comparing and absorbing new scientific and technological achievements</p>

**Source:** Faculty of Accounting, University of Labor and Social Affairs

At the Faculty of Accounting, the University of Labor and Social Affairs is currently training for Master's degrees in Accounting and university-level training in 3 majors, including Accounting; Auditing, and Finance-Banking. For the university system, students majoring in Accounting must complete the following amount of knowledge:

**Table 2:** Volume of specialized knowledge in Accounting

	<b>Body of knowledge and arguments about the industry</b>	<b>Number of credits</b>	<b>Ratio %</b>
1.1	Basic knowledge and foundation of the industry	26	21.5
1.2	Core industry fundamental knowledge	29	24
1.3	Advanced industry knowledge base, methods, and tools	34	28.1
1.4	Broad background knowledge	22	18.2
1.4.1	Natural Sciences	7	5.8
1.4.2	Political science	11	9.1
1.4.3	Law	2	1.7
1.4.4	Information technology	4	3.3
1.5	Knowledge from different industries	2	1.7
1.6	Other general knowledge	8	6.6
1.6.1	Foreign language: English)	8	6.6
1.6.2	Physical education (3 credits) is not cumulative		
1.6.3	National defense and security education (165 periods) is not cumulative		
	Total:	121	100%

**Source:** Faculty of Accounting, University of Labor and Social Affairs

Thus, students majoring in Accounting must complete the entire course's knowledge: 121 cumulative credits + Non-cumulative Physical Education (3 credits) + Non-cumulative National Defense and Security Education (165 hours) rampart. Therefore, it is necessary to develop teaching methods suitable for each block of knowledge, effectively meeting the learning process of students.

The teaching methods built into the Accounting training program include many methods applied in different

situations and conditions. Research results show that Accounting subjects at the Faculty are implementing active teaching methods to help students learn proactively and experientially. These methods are divided into groups such as direct teaching, activity-based teaching, thinking skills teaching, interactive teaching, research-oriented teaching, technology-based teaching, self-studying, etc. Teaching methods (TLMs) implemented include:

**Table 3:** Teaching-learning methods (TLMs)

<b>Numerical order</b>	<b>Teaching methods</b>	<b>Symbol</b>
	<b>Teaching directly</b>	
1.	Explicit Teaching	TLM1
2.	Lecture	TLM2
3.	Guest Lecture	TLM3
4.	Inquiry	TLM4
	<b>Activity-based teaching - Experience</b>	
5.	Games (Game)	TLM5
6.	Internship. Field Trip	TLM6
7.	Discussion	TLM7
	<b>Teaching thinking skills</b>	
8.	Problem-Solving	TLM8
9.	Case Study	TLM9
	<b>Interactive teaching</b>	
10.	Teamwork Learning	TLM10
	<b>Teaching in the direction of research - teaching</b>	
11.	Independent research	TLM11
12.	Research Project	TLM12
13.	Teaching Research Team	TLM13
	<b>Technology-based teaching</b>	
14.	Online Learning (E-learning)	TLM14
	<b>Self-learning</b>	
15.	Work Assignment	TLM15

**Source:** Faculty of Accounting, University of Labor and Social Affairs

The teaching methods selected for each module always aim to ensure that learners have access to systematic, inherited,

and developed teaching and learning methods. In modern teaching, lecturers have the role of guiding students, so **modern teaching focuses** on practical skills, so learners have the ability to be flexible in handling real-life situations. Train students to be proactive in thinking and thinking when studying, and improve students' confidence and communication ability through each discussion and criticism. For example, for the modules in the first semesters of the training program, learners have access to teaching and learning methods such as lectures, open-ended questions, and group work. In the following semesters, learners will continue to develop teamwork skills, combined with situation-solving methods and presentation skills. For the final modules of the teaching program, lecturers continue to use teaching and learning methods of group work, suggestive questions, problem solving, and presentations but with higher requirements, in addition, learners also have access to research methods and self-study through internships and topical writing.

However, in this modern teaching method, the teacher will cut down on lectures and explanations, and focus on guiding and orienting how to work and think to increase students' initiative. Therefore, if learners do not concentrate and follow the lesson closely, it will be difficult to understand the content of the lesson.

### **5. Some Recommendations for Innovating Teaching Methods for Accounting Subjects in the Context of Digital Transformation**

In order to train high-quality accounting resources to meet digital transformation requirements, universities and colleges need to change their thinking about the teaching process. The teaching staff needs to innovate the teaching process, from traditional teaching methods to modern teaching methods suitable for the digital economy. Innovate by shifting from imparting knowledge to forming qualities and developing students' abilities, maximizing students' potential. Therefore, to adapt and respond to challenges, schools need to teach integrated knowledge, innovate teaching methods, strengthen teaching teamwork skills, self-study, define and solve problems, and process information.

First of all, it is necessary to raise the awareness of accounting lecturers: each lecturer needs to be determined and persistent, making every effort to complete teaching tasks according to new requirements. A proactive and confident attitude will be the driving force to help lecturers effectively embrace digital transformation and apply its achievements in teaching activities. The role of the "traditional" teacher is changing, from one who transmits knowledge. Up to now, lecturers are the organizers and guide students to receive knowledge. Therefore, improving professional capacity, foreign languages, skills in using information technology and modern teaching methods is a significant requirement for today's teaching staff.

Besides, in the current trend, teaching methods need to combine the use of tools such as the internet, online education, and the use of cloud computing technology to allow teachers to provide documents to learners and collect learners' results during the teaching process flexibly and continuously. In addition, this teaching method will be flexible in time as well as create a space suitable to the conditions and needs of learners. In addition to applying information technology, we also need to change our thinking and approach to take full advantage of the opportunities that

digital transformation brings. Applying information technology in teaching helps teachers improve creativity and become more flexible in their teaching process. Teachers are not only limited to the amount of existing knowledge but also learn more about other majors such as information technology and learn skills in using images and sound in designing lessons. In addition, applying information technology in teaching also helps lecturers share lectures with colleagues, discuss them together, and improve the quality of their lectures. Children have access to new teaching methods that are more attractive than the traditional reading-copying method. In addition, the interaction between lecturers and students has also improved significantly, students have many opportunities to express their own views and opinions. This not only helps students become more confident, but also helps lecturers understand more about students' abilities, personalities, and level of knowledge absorption, thereby making appropriate and scientific adjustments.

In addition, it is necessary to combine traditional teaching methods with modern teaching methods. Currently, there is no modern teaching method that can completely replace traditional teaching methods, although specific traditional teaching methods such as presentations still have many limitations such as: not recommending to encourage learners' initiative, learners who want to learn well must listen, try to take notes, and try to remember knowledge instead of being creative in the learning process. To overcome the above limitations, it is necessary to combine traditional and modern methods, specifically combining presentation methods with group work methods, and combining the presentation method with the case method:

In particular, it is necessary to strongly innovate program content and teaching methods in the direction of international integration. The current accounting training program has not integrated deeply with the accounting training program of developed countries, the academic nature of the training program is still heavy without focusing on professional practice. Therefore, training content and programs need to be deployed in an open direction, allowing regular updates of domestic and foreign knowledge, and it is necessary to use foreign textbooks and learning materials flexibly to expand knowledge. Understanding for lecturers and students, teaching content must be closely linked and consistent with practical requirements. Allows the use of a variety of teaching methods according to the "learner-centered" principle, minimizing classroom teaching time so that students have time to self-study and research.

In order for teaching to keep up with the trend, teachers must also use electronic library resources and open resources, be skillful in selecting documents, and develop and enrich teaching materials with a digital structure anytime, anywhere. This will help students get information and knowledge through the digital window, so assessing learners' learning is no longer within the framework of the classroom, the teacher's role becomes collaborating with students. Learner.

Thus, the teaching process needs to shift from imparting knowledge to forming qualities and skills to develop learners' capacity, organize an open, realistic, and experimental education, and develop education in the direction of focusing on learning. Emphasis on quality and efficiency, maximizing individual potential.

## 6. Conclusion

This study explores the impacts of digital transformation on teaching methods of Accounting subjects at the Faculty of Accounting, University of Labor and Social Affairs. From there, we propose some main solutions to improve the quality of teaching Accounting subjects to meet the needs of accounting human resources in the context of digital transformation. The article uses qualitative research methods such as descriptive statistics and general comparison methods to evaluate the implementation process during the research period. Research results show that Accounting subjects at the Faculty are implementing active teaching methods to help students learn proactively and experientially. The teaching methods selected for each module always aim to ensure that learners have access to systematic, inherited, and developed teaching and learning methods. The teaching process needs to shift from imparting knowledge to forming qualities and skills to develop learners' capacity, organize an open, realistic, and experimental education, and develop education in the direction of focusing on quality and efficiency, maximizing individual potential.

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